

**Landowner:** \_\_\_\_\_ **Land location:** \_\_\_\_\_ **Mtng. date:** \_\_\_\_\_

**SPNHF staffer:** \_\_\_\_\_ **Landowner representative(s):** \_\_\_\_\_

**History of ownership/use?**

\* **Acquired** when?

**Objectives & vision** for property?

\* **Financial objectives** (cash and/or tax bens.)?

**Special features**, conservation or otherwise?

### **Explain CE**

- \* **Definition**
- \* **Std. terms**
  - \* **no commercial or industrial**, except ag/forestry
    - \* OK to licensed forester & mgt. plan?
    - \* OK using BMP's as std.?
  - \* **no subdiv.**
  - \* **no structures** or improvements
  - \* **no dirt moving**
  - \* **no mining**, quarrying, etc.
  - \* **no dumping**, disposal, etc.
  - \* **no ROW's** granted w/o grantee okay
- \* **Grantee responsibs.**
- \* **Res. rts.—explore possibilities**
  
- \* **Guaranteed public access**
  
- \* **Tax benefits** w/ full gift or bargain sale (income, estate, & property)
  - \* Before/after method, % AGI max., carryover period, 1 yr. holding rule (Give “Disclosures for Full or Partial Donation of CE” & “Appraisers List”)

### **Explain fee ownership** (Give “Land Mgt. Mission Statement”)

- \* **Reservation** w/ long-term ownership, vs. **LT** (With vs. W/o restrictions)
- \* **Multiple use** approach, **demonstration** forest, **BMP's**, bioinventory, etc.
- \* **Uses promoted vs. prohibited:** forest mgt., recreation, hunting, & Natural Areas
- \* **Land Stewards**
- \* **Tax benefits** w/ full gift or bargain sale (income, estate, & property)
  - \* Appraisal reqd., % AGI max., carryover period, 1 yr. holding rule (Give “Disclosures for Full or Partial Donation of Land” & “Appraisers List”)
- \* **Naming opportunity** for gift/partial gift

## Process

- \* **Info gathering** & feasibility of any purchase
- \* **Internal evaluation** of project agst. criteria, then approval
- \* **Surveying**
- \* (For CE only) **Baseline** documentation rpt.
- \* **Drafting** of deed
- \* **Closing** & recording
- \* **Appraisal**
  - \* Want done before gift?

## Timeframe/deadlines?

## Possible costs

- \* Your **own atty.** (important for you to have)
- \* **Surveying**
- \* **Appraisal** (only if deduction sought)
- \* (For CE only) **Billable fees** (Give “Land Prot. Fee Schedule”) Est. \$ \_\_\_\_\_
- \* Reservation/CE **Stewardship Fund** (Give “CE Stewardship”) Reqstd \$ \_\_\_\_\_
  
- **Cost assistance** (if available)
- Many donors claim costs (excpt Stew. gift) as “**misc. deduction**” on Sched. A, 1040

## Easements, restrictions, or mortgage?

Knowledge of **waste sites, issues**, etc.?

OK for us to contact NH **Nat. Heritage Bureau**?

## Request copies of:

- \* **Deed**, restrictions, and/or title abstract
- \* **Survey**
- \* **Forest mgt. plan**

## Misc./Notes

Confirm **contact info, & liason** for co-owners

**Next Steps Landowner:**

**Staffer:**

Walk property & take photos

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Property features: